IT 105W - Notice of Withdrawal - Payments by oil companies to service station proprietors

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Australian
Taxation
Office

TAXATION RULING IT 105

Payments by oil companies to service station proprietors

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 105 is withdrawn with effect from today.

The Ruling restates a 1970 Board of Review decision in relation to the assessment of payments by oil companies to service station proprietors. As a result of later changes in the law, it is now considered that the Ruling is unnecessary.

Commissioner of Taxation

25 February 1998

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